

CALIFORNIA BOARD OF ACCOUNTANCY REGULATIONS

CALIFORNIA CODE OF REGULATIONS TITLE 16. Professional and Vocational Regulations DIVISION 1. Board of Accountancy Regulations

ARTICLE 10. FEES

(Sections 70 - 71)

Section 70. Fees.

(a)(1) Commencing July 1, 2001, the fees to be charged each California applicant for the certified public accountant examination, including each applicant for re-examination, shall be an application fee of \$60 and a fee of \$31 for each part of the examination requested by the applicant.

(2) Commencing July 1, 2002, the fees to be charged each California applicant for the certified public accountant examination, including each applicant for re-examination, shall be an application fee of \$60 and a fee of \$45 for each part of the examination requested by the applicant.

(3) The fee to be charged each applicant from another state who sits for the certified public accountant examination in California shall be a total of \$75.

(b) Commencing July 1, 2001, the fee to be charged each applicant for issuance of a certified public accountant certificate shall be \$250.

(c) The fee to be charged each applicant for registration, including applicant for registration under a new name as a partnership or as a corporation, shall be \$150.

(d)(1) Commencing August 3, 1998, the fee to be charged each applicant for the initial permit to practice as a partnership, a corporation, or a certified public accountant shall be \$50.

(2) Commencing July 1, 2000, the fee to be charged each applicant for the initial permit to practice as a partnership, a corporation, or a certified public accountant shall be \$200 unless subsection (h) applies.

(e)(1) Commencing August 3, 1998, the fee to be charged each applicant for renewal of a permit to practice as a partnership, a corporation, or a certified public accountant shall be \$50.

(2) Commencing July 1, 2000, the fee to be charged each applicant for renewal of a permit to practice as a partnership, a corporation, a public accountant, or a certified public accountant shall be \$200 unless subsection (h) applies.

(f) The fee for the processing and issuance of a duplicate copy of a certificate of licensure or registration shall be \$10.

(g) The fee for processing and issuance of a duplicate copy of a registration, or permit or other form evidencing licensure or renewal of licensure shall be \$2.

(h) By January 30, 2000, the Board shall conduct a review of its actual and estimated costs. Based on this review, the Board shall determine the appropriate level of fees for the initial permit to practice pursuant to subsection (d) and renewal of the permit to practice pursuant to subsection (e) in order to maintain the Board's contingent fund reserve balance at an amount

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equal to approximately three months of annual authorized expenditures. If the Board determines that fees of less than \$200 are indicated, the Board shall fix the fees by regulation at the indicated amounts by July 1, 2000.

NOTE: Authority cited: Sections 5010 and 5018, Business and Professions Code.
Reference: Sections 122, 163 and 5134, Business and Professions Code.

HISTORY:

1. Amendment filed 11-4-70; effective thirtieth day thereafter (Register 70, No. 45). For prior history, see Register 68, No. 23.
2. Amendment filed 4-9-74; effective thirtieth day thereafter (Register 74, No. 15).
3. Amendment filed 8-15-75; effective thirtieth day thereafter (Register 75, No. 33).
4. Amendment filed 8-17-77; effective thirtieth day thereafter (Register 77, No. 34).
5. Amendment of subsection (b) filed 1-26-79; effective thirtieth day thereafter (Register 79, No. 4).
6. Repealer and new section filed 7-1-96; operative 7-1-96 pursuant to Government Code Section 11343.4(d) (register 96, No.27).
7. Amendment changing designation of subsection (d) to (d)(1), changing designation of subsection (e) to (e)(1), and adding new subsections (d)(2), (e)(2) and (h) filed 10-2-96; operative 11-1-96 (Register 96, No. 40).
8. Amendment of section heading and section filed 8-3-98; operative 8-3-98 pursuant to Government Code section 11343.4(d) (Register 98, No. 32).
9. Redesignation and amendment of subsection (a) as subsection (a)(1), new subsections (a)(2) and (a)(3), amendment of subsection (b) filed 5-3-2001; operative 7-1-2001 (Register 2001, No. 18).

Section 71. Abandonment of Application.

(a) An applicant for examination who fails to appear for the examination shall be deemed to have abandoned the application and shall forfeit the examination fee, except as otherwise provided in Rule 6.

(b) An application for a certificate, permit, registration, or license, including any application for renewal, shall be deemed abandoned and any application fee shall be forfeited, if the applicant fails to complete the application within two years of its original submission or within one year of notification by the Board of any deficiency in the application.

NOTE: Authority cited: Section 5010 and 5018 Business and Professions Code. Reference: Section 5134 Business and Professions Code.

HISTORY

1. New section filed 7-1-96; operative 7-1-96 pursuant to Government Code section 11343.4(d) (Register 96, No. 27).